Tasmanian School of Business and Economics

BFA527
CORPORATE SUSTAINABILITY AND
THE TRIPLE BOTTOM LINE

Semester 2, 2018

Unit Outline

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CONTACT DETAILS

Unit coordinator

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If you need an appointment outside one of those times, please feel free to email requesting an alternative time.

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NOTICE

This Unit Outline refers to the Unit Outline Essential Information resource which includes information, policies and requirements relevant to this unit. You must read the Essential Information resource as it is considered part of this Unit Outline.

This version of the Outline may be subject to changes (eg, in assessment details). Updates will be posted on the unit’s website.

WHAT IS THE UNIT ABOUT?

Unit description

This unit introduces the concept of economic, environmental and social (triple bottom line (TBL)) reporting from both a business and social perspective. The link between TBL reporting and the concept of sustainability is explored. The unit also examines related areas of corporate and government accountability, including corporate social responsibility and corporate ethics.

Intended Learning Outcomes

On completion of this unit, you will be able to:

1. Understand and compare the concepts of sustainability from a range of perspectives;
2. Develop, communicate, and apply a sustainability framework;
3. Demonstrate the qualities of a reflective practitioner.

Alterations to the unit as a result of student feedback

Alterations to the unit’s learning activities (eg, teaching format change from workshops to tutorials) and assessment are made to this unit from one semester to the next to improve it, in response to factors including student feedback.
HOW WILL I BE ASSESSED?

Assessment schedule

<table>
<thead>
<tr>
<th>Assessment task</th>
<th>Date due</th>
<th>Percent weight</th>
<th>Links to Intended Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment Task 1: Online Quizzes</td>
<td>7 quizzes during semester</td>
<td>7%</td>
<td>1</td>
</tr>
<tr>
<td>Assessment Task 2: Reflective Journals (due the dates on MyLO) and Journal Summary</td>
<td>Journal Summary due 9am 12th Oct</td>
<td>10%</td>
<td>1 &amp; 3</td>
</tr>
<tr>
<td>Assessment Task 3: Draft Sustainability Framework and Peer Feedback</td>
<td>Draft (5%) due by 9am, 2nd August Peer feedback (5%) due by 9am 16th August</td>
<td>5+5=10%</td>
<td>2</td>
</tr>
<tr>
<td>Assessment Task 4: Final Sustainability Framework</td>
<td>9am 14th Sept</td>
<td>20%</td>
<td>2</td>
</tr>
<tr>
<td>Assessment Task 5: Capstone Assessment</td>
<td>9am 19th Oct</td>
<td>53%</td>
<td>2 &amp; 3</td>
</tr>
</tbody>
</table>

Assessment details

Reflection Tasks (reflective journal entries) – Submission Assessed With Summary Journal

**Task description**
You will complete 6 reflective journal entries based on the content you have learned in the modules. You will be provided with questions to answer to help focus your reflection. These items are only assessed at the end of semester, but they do form an important part of your learning and skills development. They will also provide the basis of your Reflective Journal Summary (Assessment Item 2), and marks will be deducted from the Reflective Journal Summary if the reflective journal entries are not completed, or submitted on time. Submissions will be monitored for the purposes of providing some general feedback and to ensure quality. Further instructions can be found in the Assessments folder in MyLO.

**Task length**
250-500 words per reflection task
<table>
<thead>
<tr>
<th>Due by date</th>
<th>Journals due by dates set out in MyLO. Reflective Journal Summary due by date set out in the Assessment Schedule above.</th>
</tr>
</thead>
</table>

**Assessment task 1 – Online Quizzes**

**Task description**

You will complete 7 online quizzes based on the content you have learned in the modules. The purpose of these quizzes is to provide you with instant feedback on your progress and understanding in the unit.

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Measures Intended Learning Outcome:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Criterion 1</td>
<td>Understand and compare the concepts of sustainability from a range of perspectives;</td>
</tr>
<tr>
<td>Task length</td>
<td>7 quizzes (each worth 1%) during the semester</td>
</tr>
<tr>
<td>Due by date</td>
<td>Due before the Quiz closes at the relevant date and time set out in MyLO Quizzes. Unless listed differently on MyLO, these dates and times are: Quiz 1 – 8am Monday of Week 3 Quiz 2 – 8am Monday of Week 5 Quiz 3 – 8am Monday of Week 7 Quiz 4 – 8am Monday of Week 8 Quiz 5 – 8am Monday of Week 10 Quiz 6 – 8am Monday of Week 11 Quiz 7 - 8am Monday of Week 13</td>
</tr>
</tbody>
</table>

The dates of these Mondays are those listed on the final page of this Outline.
**Assessment task 2 – Reflective Journal Summary**

**Task description**
You will complete a summary reflection based on what you have learned and the way your understanding of sustainability has changed or developed throughout this unit (for all 7 modules). You will need to reflect on your overall experience, including the reflections you completed throughout the unit and your experience of completing your other assessments. Your final reflection summary must be submitted to the Dropbox. Further details can be found in the Assessments folder on MyLO.

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Measures Intended Learning Outcome:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Criterion 1</strong></td>
<td>Reflect upon how your personal perspective of sustainability developed through your studies of this unit, and why any changes occurred. Document the development of your personal perspective of sustainability, with examples.</td>
</tr>
<tr>
<td><strong>Criterion 2</strong></td>
<td>Reflect upon and explain how your skills have developed as a result of the activities you have completed, with examples.</td>
</tr>
<tr>
<td><strong>Criterion 3</strong></td>
<td>Reflect upon and explain how your experiences in this unit may affect your approach to current and future professional roles (and your personal practices), with examples.</td>
</tr>
<tr>
<td><strong>Criterion 4</strong></td>
<td>Submitted Reflective Journals 1-7 on time (0.5 marks each x7) minus any deductions from your final Journal Summary for: poor written expression; spelling errors; or if you do not write clearly, concisely &amp; within word limit; or not fully reference, etc.</td>
</tr>
</tbody>
</table>

**Task length**
600-750 words

**Due by date**
Due by date set out in the Assessment Schedule above.
### Assessment task 3 – Draft Sustainability Framework and Peer Feedback

#### Task description
You will develop a basic sustainability framework using a framework template. Your framework must contain criteria that you believe can be used to assess the sustainability of an entity or product. You will post the draft on the Sustainability Framework Discussion Forum on MyLO. By the due date, you must provide feedback to the nominated individual, using the Sustainability Framework Peer Feedback Guidelines (found in the Assessments folder on MyLO). Failure to provide peer feedback will result in a loss of the marks for this assessment. Further details can be found in the Assessments folder on MyLO.

#### Criterion | Measures Intended Learning Outcome:
--- | ---
Criterion 1 | Using your knowledge of sustainability, apply judgment in constructing a sustainability framework by:
- Choosing criteria to assess sustainability
- Deciding on evidence for your chosen criteria
2
Criterion 2 | Review a sustainability framework and provide feedback to the framework’s author by:
- Communicating advice and ideas
- Providing examples
2

#### Task length
Will vary depending on the number of levels and criteria used

#### Due by date
Draft (5%) due by date set out in the Assessment Schedule above.
Peer feedback (5%) due by date set out in the Assessment Schedule above.
Assessment task 4—Final Sustainability Framework

<table>
<thead>
<tr>
<th>Task description</th>
<th>Measures Intended Learning Outcome:</th>
</tr>
</thead>
</table>
| **Criterion 1**  | Using your knowledge of sustainability, apply judgment in constructing a sustainability framework by:  
• Choosing criteria to assess sustainability  
• Deciding on evidence for your chosen criteria | 2 |
| **Criterion 2**  | Using your application and communication skills, determine the level of importance of sustainability criteria by:  
• Determining a weighting for each criteria  
• Justifying your criteria and weightings | 2 |

**Task length**  
The word count is flexible, and will depend on the depth of your criteria that you use.

**Due by date**  
Due by date set out in the Assessment Schedule above.
## Assessment Task 5 - Capstone

**Description / conditions**
In groups, you will compile an amalgamated sustainability framework which will be tailored to the industry that you are assigned.

You will be required to then go and research this organisation / talk to members of this organisation to complete findings as per your final framework.

You will be provided with a number of resources in week 5 of semester, which will aid you in your capstone assessment.

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Measures Intended Learning Outcome:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Criterion 1</strong></td>
<td>Using your knowledge of sustainability, apply judgement in applying your amalgamated final sustainability framework to the company:</td>
</tr>
<tr>
<td></td>
<td>• Find the evidence to assess sustainability</td>
</tr>
<tr>
<td></td>
<td>• Find the evidence for the companies future financial prospects and risks</td>
</tr>
<tr>
<td></td>
<td>• Specify your findings</td>
</tr>
<tr>
<td></td>
<td>• Identify the limitations of your report</td>
</tr>
<tr>
<td><strong>Criterion 2</strong></td>
<td>Make sound recommendations to the company based on your findings, their goals, and justify these recommendations using evidence.</td>
</tr>
<tr>
<td><strong>Criterion 3</strong></td>
<td>Using your application and communication skills, communicate your findings in a report:</td>
</tr>
<tr>
<td></td>
<td>• Use the report format as specified</td>
</tr>
<tr>
<td></td>
<td>• Acknowledge and fully reference all sources of information in and at the end of your report.</td>
</tr>
</tbody>
</table>

**Duration**
5000 words including references and any appendices

**Date**
Due by date set out in the Assessment Schedule above.
WHAT LEARNING OPPORTUNITIES ARE THERE?

Resources

Required readings
There are no required textbooks for this unit, but the unit’s website includes extensive material you will need to read.

Recommended readings

Activities

Details of teaching arrangements*
The unit’s weekly classes during semester are lectures from 11am-12:50pm Mondays, and one tutorial allocated from amongst those in the online timetable. Allocation of tutorials will depend on student numbers, so will be explained in the unit’s first lecture and/or on MyLO.

ACCREDITATION

AACSB Accreditation
The Tasmanian School of Business and Economics (TSBE) is currently in the process of applying for business accreditation with the Association to Advance Collegiate Schools of Business (AACSB) – the lead program for accrediting business schools globally. AACSB seeks to connect educators, students, and business to achieve a common goal – to create the next generation of business leaders.

By joining AACSB and going through the accreditation process, TSBE is joining a global alliance committed to improve the quality of business education around the world, and to share the latest innovations in business education. Gaining Business Accreditation with AACSB is a multi-year process involving TSBE demonstrating our performance against the 15 accreditation standards.

Once complete, TSBE will join a select community of accredited business schools, with only 7% of all business schools globally having completed the AACSB process. This will further enhance the reputation of TSBE, and further enhance the global recognition of your qualifications. To find out more about AACSB click [here](#).
# Unit schedule

<table>
<thead>
<tr>
<th>WEEK NO.</th>
<th>WEEK STARTS MONDAY</th>
<th>TOPIC/ MODULE/ FOCUS AREA</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>16 July</td>
<td>Corporate activity and sustainable development</td>
</tr>
<tr>
<td>2</td>
<td>23 July</td>
<td>Corporate activity and sustainable development</td>
</tr>
<tr>
<td>3</td>
<td>30 July</td>
<td>Corporate social responsibility (CSR)</td>
</tr>
<tr>
<td>4</td>
<td>6 August</td>
<td>Social and environmental accounting</td>
</tr>
<tr>
<td>5</td>
<td>13 August</td>
<td>Social and environmental accounting</td>
</tr>
<tr>
<td>6</td>
<td>20 August</td>
<td>Sustainability and corporate governance</td>
</tr>
<tr>
<td>7</td>
<td>27 August</td>
<td>Sustainability and corporate governance</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Mid Semester Break</strong></td>
</tr>
<tr>
<td>8</td>
<td>10 September</td>
<td>Triple bottom line (TBL) &amp; role of the public sector</td>
</tr>
<tr>
<td>9</td>
<td>17 September</td>
<td>Triple bottom line (TBL) &amp; role of the public sector</td>
</tr>
<tr>
<td>10</td>
<td>24 September</td>
<td>Integrated reporting</td>
</tr>
<tr>
<td>11</td>
<td>1 October</td>
<td>Integrated reporting</td>
</tr>
<tr>
<td>12</td>
<td>8 October</td>
<td>Ethical and socially responsible investment</td>
</tr>
<tr>
<td>13</td>
<td>15 October</td>
<td>Ethical and socially responsible investment</td>
</tr>
</tbody>
</table>